Sales and Use Tax - Dental Supplies and Equipment

Are certain dental products used exclusively for cosmetic purposes tax exempt?

Dental products or supplies used exclusively for cosmetic purposes or to enhance appearance are generally not exempt from state sales and use tax. However, certain items in association with the enhancement or cosmetic product are exempt. For example, if a patient has a custom made tray(s) for tooth whitening, the custom made tray would be exempt from state sales and use tax because it is a part of a service provided by a dentist. However, the actual whitening product would require that state sales or use tax be paid. The dentist rendering the service can pay sales tax when purchasing the whitening product from a supplier and include that product as part of the service to the patient. Additionally, laser whitening would not be taxable when performed in a dentist's office because it is considered a service.